

Replace the paragraph beginning on page 8, line 3 with the following paragraph:

A2 "A transistor including a gate 104 formed by interposing a gate insulating layer 102 on a semiconductor substrate 100, a source region 106 and a drain region 107, is formed. An interlayer insulating film 108, preferably composed of a material selected from phosphosilicate glass (PSG), borophosphosilicate glass (BPSG), tetraethyl orthosilicate (TEOS) and undoped silicate glass (USG), is deposited on the entire surface of the substrate 100 in which the transistor is formed. A contact plug 110 formed in the interlayer insulating film is in contact with the source region 106 of the transistor. A lower electrode 112 is formed on the contact plug 110."

Replace the paragraph beginning on page 13, line 19 with the following paragraph:

A3 "Here, the lower seed layer 114 and the upper seed layer 118 are formed of a material which induces the ferroelectric layer 116 to be crystallized into a uniform and stable perovskite structure throughout the ferroelectric layer during a thermal treatment so that the characteristics of the upper and lower interfaces of the ferroelectric layer 116 are made to be the same."

**In the Claims:**

Please cancel claims 1-12 without prejudice.